

**DUE ON OR BEFORE FEBRUARY 28, 2005.**  
Mail to: Cincinnati Income Tax Bureau 805 Central Ave, Suite 600 Cincinnati, OH 45202-5756  
Office phone: (513) 352-2546

**COMPLETE THE BLOCKS TO THE RIGHT ONLY IF THIS SPACE IS BLANK OR  
THE PREPRINTED INFORMATION IS INCORRECT.**

<b>NAME</b>																									
<b>ADDRESS</b>																									
<b>CITY</b>																		<b>STATE</b>							
<b>ZIP CODE</b>												<b>FEDERAL ID#</b>													

MONTH/QUARTER	TOTAL PAYROLL	TAXABLE PAYROLL	TAX RATE	CINCINNATI TAX
1. JANUARY	<input type="text"/>	<input type="text"/>	x 2.1%	<input type="text"/>
2. FEBRUARY	<input type="text"/>	<input type="text"/>	x 2.1%	<input type="text"/>
3. MARCH OR 1 <sup>ST</sup> QUARTER	<input type="text"/>	<input type="text"/>	x 2.1%	<input type="text"/>
4. APRIL	<input type="text"/>	<input type="text"/>	x 2.1%	<input type="text"/>
5. MAY	<input type="text"/>	<input type="text"/>	x 2.1%	<input type="text"/>
6. JUNE OR 2 <sup>ND</sup> QUARTER	<input type="text"/>	<input type="text"/>	x 2.1%	<input type="text"/>
7. JULY	<input type="text"/>	<input type="text"/>	x 2.1%	<input type="text"/>
8. AUGUST	<input type="text"/>	<input type="text"/>	x 2.1%	<input type="text"/>
9. SEPTEMBER OR 3 <sup>RD</sup> QUARTER	<input type="text"/>	<input type="text"/>	x 2.1%	<input type="text"/>
10. OCTOBER	<input type="text"/>	<input type="text"/>	x 2.1%	<input type="text"/>
11. NOVEMBER	<input type="text"/>	<input type="text"/>	x 2.1%	<input type="text"/>
12. DECEMBER OR 4 <sup>TH</sup> QUARTER	<input type="text"/>	<input type="text"/>	x 2.1%	<input type="text"/>
13. TOTAL YEAR	<input type="text"/>	<input type="text"/>		<input type="text"/>
14. Tips and gratuities included in taxable payroll .....	<input type="text"/>			<input type="text"/>
15. Deduct credit for other city tax (not to exceed 2.1%) withheld for Cincinnati residents (proof of credits required)				
16. Amount of withholdings payable to Cincinnati for the year (Line 13 less Line 15).....	<input type="text"/>			<input type="text"/>
17. Actual withholdings remitted to Cincinnati for the year via withholding coupons.....	<input type="text"/>			<input type="text"/>
18. TAX DUE (Line 16 minus Line 17).....	<input type="text"/>			<input type="text"/>
19. Enter amount to be refunded (Line 17 minus Line 16) (ATTACH FULL EXPLANATION).....	<input type="text"/>			<input type="text"/>
OR				
20. Enter amount to be credited to next year (Line 17 minus Line 16)(ATTACH FULL EXPLANATION).....	<input type="text"/>			<input type="text"/>

Number of Employees Listed		SIGNATURE		DATE	
SOCIAL SECURITY NUMBER	NAME, ADDRESS AND ZIP CODE OF EMPLOYEE	TOTAL EARNINGS FOR THE YEAR	CINCINNATI TAX WITHHELD	OTHER CITY TAX WITHHELD	

Submit employee W-2 forms or complete the above section. Please attach additional listing if necessary.



# 2004 WAGE RECONCILIATION FORM W-3 INSTRUCTIONS

*Please complete this form with blue or black ink only.*

**Office Location:** 805 Central Ave. Suite 600 Cincinnati, Ohio 45202-5756  
**Office Phone:** (513) 352-3838      **Toll Free General Information:** (877) 767-1661  
**Website:** <http://www.cincinnati-oh.gov/citytax>

**Mail Forms to: Cincinnati Income Tax Bureau**  
**805 Central Avenue Suite 600**  
**Cincinnati, OH 45202-5756**

On or before February 28th of each year, each employer shall file a Form W-3 Wage Reconciliation. (Refer to Cincinnati Regulation R37. Withholding Return; List of Employees.)

- Enter under **Total Payroll** the monthly totals of all compensation paid to all employees. (Note: Employers remitting quarterly payments should complete only the lines for the first, second, third, and fourth quarters).
- Enter under **Taxable Payroll** the monthly and quarterly totals. **Taxable Payroll** does not include compensation paid to non-residents for services performed outside Cincinnati, but does include compensation paid to Cincinnati residents regardless of where performed.
- Multiply the **Taxable Payroll** amount by 2.1% (.021) and enter the results under the **Cincinnati Tax** column. Add all columns and enter the totals on **Line 13**.
- Tips and gratuities reported to an employer for Social Security or federal income tax purposes, bonuses and employer paid group life insurance premiums included in employee W-2 reportable income, and contributions to "tax sheltered annuity" plans for employees, *all constitute taxable income to be included in Taxable Payroll*. Enter this amount on **Line 14**. (Refer to Cincinnati Regulation R5A7 for additional types of compensation).
- If tax is withheld for other cities on behalf of Cincinnati residents, enter the total of this tax (up to 2.1% of taxable compensation only) on **Line 15**.
- Subtract Line 15 from Line 13 to arrive at the amount of withholding payable to Cincinnati for the year and enter the amount on **Line 16**.
- Enter the total of actual withholding remittances paid to Cincinnati for the year on **Line 17**.
- If Line 16 is greater than Line 17, enter the amount on **Line 18** as the amount of additional tax due.
- If Line 17 is greater than Line 16, enter the amount to be *refunded* on **Line 19**, or indicate the amount to be *credited to next year* on **Line 20**. A full written explanation for the overpayment must be attached in order to process your request for a refund or credit transfer.
- List names, Social Security numbers, street addresses and zip codes, total compensation paid, and amount of Cincinnati tax withheld for each employee. Employers required to withhold tax from Cincinnati residents for services performed in another taxing city should enter this amount in the far right column (not to include any tax at a rate of over 2.1%). Indicate the total amount of compensation paid to individual employees, even though in the case of non-residents, the compensation may have been only partially subject to Cincinnati tax and withholding.

For the convenience of employers, the return information concerning individual employees may be submitted in the form of a listing on Form W-3, by submitting a legible copy of a commercially produced Form W-2, or by compilation on mechanical equipment used by the employer for such purposes, providing such forms contain all the information required on the Form W-3.

- When submitting W-2 forms, please place the withholding reconciliation (Form W-3) in front of any accompanying documentation.
- Indicate the number of employees listed and *sign and date the Form W-3*.
- Mail the form to the following address:

**CINCINNATI INCOME TAX BUREAU**  
**805 CENTRAL AVENUE SUITE 600**  
**CINCINNATI OH 45202-5756**